

**Alexandria Central Economic Development District  
Alexandria, Louisiana**

**Annual Financial Report**

**For the Year Ended December 31, 2012**

# ***Table of Contents***

ACCOUNTANTS' COMPILATION REPORT .....	1
BALANCE SHEET – GENERAL FUND .....	2
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES .....	3
SCHEDULE OF FINDINGS AND QUESTIONED COST .....	4
MANAGEMENT'S CORRECTIVE ACTION PLAN.....	5
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COST.....	6

# ROZIER, HARRINGTON & MCKAY

## CERTIFIED PUBLIC ACCOUNTANTS

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April 24, 2013

### INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors  
Alexandria Central Economic Development District  
Alexandria, LA

We have compiled the accompanying balance sheet of the Alexandria Central Economic Development District-General Fund as of December 31, 2012 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Alexandria Central Economic Development District, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Alexandria Central Economic Development District, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the general fund and do not purport to present fairly the financial position of the Alexandria Central Economic Development District as of December 31, 2012, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

***Alexandria Central Economic Development District***  
***Alexandria, Louisiana***

***Balance Sheet***

***General Fund***

***December 31, 2012***

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	General Fund
<u>Assets:</u>	
Cash	\$ 6,587
Total Assets	<u>\$ 6,587</u>
<u>Liabilities and Fund Balances:</u>	
<u>Liabilities:</u>	
Deferred Revenue	\$ -
Total Liabilities	<u>-</u>
<u>Fund Balance:</u>	
Unassigned	<u>6,587</u>
Total Fund Balances	<u>6,587</u>
Total Liabilities and Fund Balance	<u>\$ 6,587</u>

See Accountants' Compilation Report.

***Alexandria Central Economic Development District***  
***Alexandria, Louisiana***

***Statement of Revenues, Expenditures, and Changes in Fund Balance***

***General Fund***

***For the Year Ended December 31, 2012***

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	General Fund
<u>Revenues:</u>	
Grant Revenues - Federal	\$ 102,600
Interest Revenues - Capital One	20
Total Revenues	<u>102,620</u>
<u>Expenditures:</u>	
Grant Expense	<u>101,878</u>
Total Expenditures	<u>101,878</u>
Excess (deficiency) of Revenues over Expenditures	742
Fund balance - Beginning of Year	<u>5,845</u>
Fund balance - End of Year	<u>\$ 6,587</u>

See Accountants' Compilation Report.

**ALEXANDRIA CENTRAL ECONOMIC DEVELOPMENT DISTRICT**  
***Schedule of Findings and Questioned Cost***  
***For the Year Ended December 31, 2012***

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**PART I - SUMMARY OF ACCOUNTANTS' RESULTS:**

The Accountants' Compilation Report for the Alexandria Central Economic Development District as of December 31, 2012 was issued April 24, 2013.

**PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS:**

- There are no findings of this nature.

**ALEXANDRIA CENTRAL ECONOMIC DEVELOPMENT DISTRICT**  
***Management's Corrective Action Plan***  
***For the Year Ended December 31, 2012***

<b><u>SECTION I</u></b> <b>COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
Not Applicable	Not Applicable
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
Not Applicable	Not Applicable

**ALEXANDRIA CENTRAL ECONOMIC DEVELOPMENT DISTRICT**  
***Schedule of Prior Year Findings and Questioned Cost***  
***For the Year Ended December 31, 2012***

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<b><u>SECTION I</u></b> <b>COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
Not Applicable	Not Applicable
<b><u>SECTION II</u></b> <b>MANAGEMENT LETTER</b>	
Not Applicable	Not Applicable